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**BY EMAIL AND ECF**

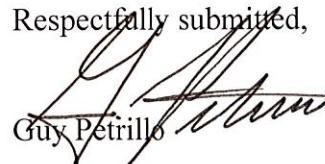
The Honorable William H. Pauley III  
United States District Judge  
Southern District of New York  
500 Pearl Street, Room 1920  
New York, NY 10007

*Re:     United States v. Michael Cohen, 18 Cr. 602 (WHP), 18 Cr. 850 (WHP)*

Dear Judge Pauley:

In connection with the above-referenced cases, we write respectfully to correct footnote 7 on page 14 of our Sentencing Memorandum dated November 30, 2018. The number in footnote 7 should be approximately \$1.9 million, and includes federal and New York State taxes paid during the tax years in issue. We apologize for the error.

Respectfully submitted,

  
Guy Petrillo

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